UI REPORTS HANDBOOK NO. 401

ETA 227 Overpayment Detection and Recovery Activities

CONTENTS

ETA 227 Overpayment Detection and Recovery Activities

A.   Facsimile of Form (page 1 of 3)

ETA 227 - OVERPAYMENT DETECTION AND RECOVERY ACTIVITIES

STATE:	REPORT FOR PERIOD ENDING:	OMB Approval No. 1205-0173 Expires: 11/30/2003

A.   OVERPAYMENTS ESTABLISHED — CAUSES

Cause	Line No.	No. Schemes	Number of Cases		Dollar Amounts	
			UI	UCFE/UCX	UI	UCFE/UCX
		(1)	(2)	(3)	(4)	(5)
Fraud — Total	101					
Multi Claimant Schemes	102					
Nonfraud — Total	103					
Reversals	104					
SESA Errors	105					
Employer Errors	106					
Claimant Errors	107					
Other	108					
Penalty	109					
Total — Fraud, Nonfraud, and Penalty	110					

B.   OVERPAYMENTS ESTABLISHED — METHODS OF DETECTION

Method	Line No.	No. Cases Inv.	Fraud		Nonfraud	
			No. Cases	Dollars	No. Cases	Dollars
		(6)	(7)	(8)	(9)	(10)
Controllable — Total	201					
Wage/Benefit Crossmatch	202					
IB Crossmatch	203					
New Hires Systems	204					
Multi-Claimant Scheme Systems	205					
Special Project	206					
Other	207					
Noncontrollable — Total	208					
Total – Controllable and Noncontrollable	209					

Page 1 of 3   ETA 227 (Rev. 9/2001)

ETA 227 Overpayment Detection and Recovery Activities

A. Facsimile of Form, continued (page 2 of 3)
ETA 227 - OVERPAYMENT DETECTION AND RECOVERY ACTIVITIES

State:		Report for Period Ending:			
C. RECOVERY/RECONCILIATION					

Item	Line No.	Dollar Amount			
		Fraud		Nonfraud	
		UI	UCFE/UCX	UI	UCFE/UCX
		(11)	(12)	(13)	(14)
Outstanding at Beginning of Period	301				
Recovered - Total	302				
Cash	303				
Benefit Offset	304				
State Income Tax Offset	305				
By Other States	306				
Other	307				
Waived	308				
Written-Off	309				
Additions	310				
Subtractions	311				
Receivables Removed at End of Period	312				
Outstanding at End of Period	313				
Recovered for Other States	321				

D. CRIMINAL/CIVIL ACTIONS				

Item	Line No.	State/Local Courts		Federal (OIG)
		UI	UCFE/UCX	
		(15)	(16)	(17)
Number Fraud Cases Pending Prosecution at Beginning of Period	401			
Number of Fraud Cases Referred for Prosecution during the Period	402			
Number Cases Prosecution Refused	403			
Number Convictions Obtained	404			
Number Cases Referred for Civil Action	405			
Number Civil Actions Obtained	406			

Page 2 of 3   ETA 227 (Rev. 9/2001)

A. Facsimile of Form, continued (page 3 of 3)

ETA 227 - OVERPAYMENT DETECTION AND RECOVERY ACTIVITIES

State	Report for Period Ending

E. AGING OF BENEFIT OVERPAYMENT ACCOUNTS			
Accounts Receivable	Line No.	Dollar Amounts	
		UI	UCFE/UCX
		(18)	(19)
90 days or less	501		
91 - 180 days	502		
181 - 270 days	503		
271 - 360 days	504		
361 - 450 days	505		
451 days or more	506		
Total Accounts Receivable	507		

Comments:

ETA 227 Overpayment Detection and Recovery Activities

B. Purpose

The ETA 227 report provides information on overpayments of intrastate and interstate claims under the state unemployment compensation (UI), and under Federal UI programs; i.e., programs providing unemployment compensation for Federal employees (UCFE) and ex-servicemembers (UCX), established under Chapter 85, Title 5, U.S. Code. This report will include claims for regular, State additional, and Federal-State extended benefits (EB). This report will **not** include claims of Trade Readjustment Allowances (TRA), Disaster Unemployment Assistance (DUA), or any other temporary Federal Program, e.g., Emergency Unemployment Compensation (EUC). Such programs have their own separate forms and reporting instructions.

The state agency's accomplishments in principal detection areas of benefit payment control are shown in the ETA 227 report. The Employment and Training Administration (ETA) and state agencies need such information to monitor the integrity of the benefit payment processes in the UI system. Data are provided for the establishment of overpayments, recoveries of overpayments, criminal and civil actions involving overpayments obtained fraudulently, and an aging schedule of outstanding benefit overpayment accounts.

C. Due Date and Transmittal

The ETA 227 report is due quarterly on the first day of the second month after the quarter of reference.

Report for Quarter Ending	_Due the Following_
March 31	May 1
June 30	August 1
September 30	November 1
December 31	February 1

D. General Reporting Instructions

All applicable data on the ETA 227 report should be traceable to the data regarding overpayments and recoveries in the state's financial accounting system.

1. Amended Reports. If the information changes from that sent on the initial ETA 227 form covering the report period, the state agency will send an amended ETA 227 electronically.

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2. <u>Coverage</u>. Reported activity pertains to "Regular," "Federal-State," "Extended," and wholly state financed "Additional" benefits for the UI, UCFE, and UCX programs.

3. <u>Audits</u>. Dollar figures should be traceable to data regarding overpayments and recoveries in the SESA's financial accounting system.

4. <u>Checking the Report</u>. Entries should be made for all items. If no activity corresponding to the items occurred during the report period, a zero should be entered. A report containing missing data cannot be sent to the National Office but can be stored on the state's system. Edit checks can be found in Handbook 402, Unemployment Insurance Required Reports User's Manual, Appendix C.

E. Definitions

1. <u>Benefit Offset</u>. Benefits withheld by the state agency to satisfy the requirement for a claimant to repay an overpayment.

2. <u>Case Established</u>. Any single issue involving an overpayment that has been determined for a claimant within a single calendar quarter and for which a formal notice of determination is issued. An overpayment that covers one or more weeks (or partial weeks) of benefits shall be counted as one case if all weeks of overpayments are included in the same notice of determination.

   An overpayment covering consecutive weeks of benefits that span two calendar quarters should be reported for the calendar quarter in which the notice of decision is issued.

3. <u>Case Investigated</u>. The number of cases emanating from a state initiated overpayment detection process for which an investigation regarding a potential overpayment has been concluded. Example: during a wage/benefit crossmatch process, a state agency produces a printout identifying all benefit payments matched against wages in the same quarter. After the printout is screened, requests are sent to employers to identify which weeks in the quarter were worked. When an employer reply indicates overlap with weeks for which benefits were paid, claims are investigated to determine if they were overpaid.

4. <u>Cash</u>. For the purpose of the ETA 227 Report, "cash" means money or ready currency repaid directly by the claimant to the state agency for benefit overpayments.

ETA 227 Overpayment Detection and Recovery Activities

5. Controllable. Actions initiated by the state agency for the purpose of detecting overpayments, e.g., wage/benefit crossmatch, claims audits.

6. Fictitious Employer Detection Systems. A computerized system for detecting fictitious employers as well as fictitious claimants. In 1978, a model system was developed and called FEDS (Fictitious Employer Detection System). Any such system that uses a profile to identify characteristics that are fairly common among employers involved in fictitious schemes is included in this definition.

7. Fraud Overpayment. An overpayment for which material facts to the determination or payment of a claim are found to be knowingly misrepresented or concealed by the claimant (willful misrepresentation) in order to obtain benefits to which the individual is not legally entitled. All states have definitions for fraud and impose disqualifications for fraudulent misrepresentation to obtain or increase benefits.

8. IB Crossmatch. The Interstate (IB, i.e., interstate benefits) Crossmatch includes two components -- the Interstate Crossmatch and Claimant Locator. The Crossmatch component is used to match interstate claimants against the agent/residence (and sometimes their border state) wage and benefit files to detect unreported wages and/or duplicate claims. The Locator component is used by states to locate individuals with outstanding overpayment balances that the state is unable to locate intrastate.   In either case, the state requesting the match creates and sends a record that includes the claimant's social security number and a type of request (crossmatch or locator) identifier to the destination state(s). The responding state matches the records against its wage and benefit files. For each "hit," the responding state creates a response record that includes the reported quarterly wages, employer's name and address, claimant address (if locator record type), etc., as is appropriate to the type of request.

9. Joint Claims. Any combination of UI, UCFE, and UCX. In all joint claims, involving both State UI trust funds and Federal program funds, the "number of cases" should be reported under UI only. However, the "dollar amounts" of such overpayments should be allocated to the appropriate columns which represent the pro rata share of the weekly benefit amount.

    Payments made under incorrect programs do not constitute an overpayment when administrative adjustments or transfers can be made. However, payments in excess of allowable amount that can not be cleared by an administrative adjustment constitute an overpayment.

10. <u>Multi-Claimant Scheme</u>. Any scheme where an individual or group of individuals collects benefits by fraudulently establishing multiple claims. (Also referred to as fictitious employer schemes.)

11. <u>Multi-Claimant Scheme System</u>. Any proactive, systematic detection activity that uses profiling for the purpose of identifying fictitious employers or fictitious claimants. An example is FEDS (Fictitious Employer Detection System), the model computerized system developed in 1978. Also included in this category are systems used to detect legitimate employers involved with schemes such as "ghost" employees, and multi-claimant schemes not involving employers such as third party fraud schemes.

12. <u>New Hires System</u>. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), otherwise known as "Welfare Reform," requires states to establish New Hires Directories for the purpose of locating parents who are behind in payment of child support. Employers are required to report "new hires" information, including wage information, to states. State UI agencies run crossmatches of this information against the UI benefit payment records to identify claimants who have failed to report earnings and, therefore, may have been overpaid UI benefits.

13. <u>Noncontrollable</u>. All categories of overpayments for which the state agency did not take an active role in detection. Examples: tips and leads, appeals reversals, employer protests of benefit charges, etc.

14. <u>Nonfraud Overpayment</u>. An overpayment which the state agency determines is not due to willful misrepresentation. Nonfraud overpayments include overpayments resulting from reversals, state agency errors, employer errors, and claimant errors.

15. <u>Overpayment</u>. An amount of benefits paid to an individual to which the individual is not legally entitled, whether or not the amount is later recovered or waived. Losses through embezzlement or by theft, other than through the benefit payment process, should not be counted as overpayments.

16. <u>Penalty</u>. Many states assess penalties for fraud. These penalties can be applied in numerous ways. The only penalties reportable on the ETA-227 are those penalties that represent:

   a. Benefits properly paid that were retroactively included in a penalty assessed for a fraudulent overpayment of another week(s) and are,

therefore, subject to recoupment. Example: claimant has been paid benefits for 18 weeks. The state determines that week number 4 was a fraud overpayment attributable to the claimant and assesses a penalty of 10 weeks in addition to the overpayment assessed for week number 4. Week number 4 would be reported as Fraud, and weeks 5-14 would be reported as Penalty.

b.   Benefits that were claimed and reduced because of a penalty applied to future weeks claimed. Example: Week number 8 was fraudulently claimed; this was detected during week number 17. The state disqualifies the claimant for week number 8 plus three weeks of future benefits, applied to weeks 17-19. Weeks 17-19 become noncompensable, and claimant must certify for these weeks in order to purge the disqualification and collect additional benefits. The maximum benefit amount (MBA) is reduced by the dollar amount of these weeks. Week number 8 would be reported as Fraud, and weeks 17-19 would be reported as Penalty when and if they are claimed and would otherwise be payable to the claimant.

The above are distinguished from penalties assessed that are <u>not</u> reportable on the ETA-227:

! Penalties that disqualify a claimant from future weeks of benefits or reduce the MBA, that do not become "overpayments" because those weeks are never claimed. In the example in "b" above, if weeks 17-19 are not claimed, they would not be reported on the ETA-227.

! If a state's law provides that penalty only delays payment of benefits, i.e., they can be collected at the end of the claim and the MBA is not affected, this is <u>not</u> reportable on the ETA-227.

! Penalty (or interest) added to the recoverable amount of fraudulent overpayments that do <u>not</u> represent benefits paid or benefits potentially payable, i.e., penalty/interest that were not paid from the UI Trust Fund but were assessed in conjunction with an overpayment of benefits. These penalties could be assessed in different ways, including (1) as a percentage (e.g., state assesses penalty at the rate of 50% of the benefits obtained by fraud) or (2) as a dollar amount (e.g., state assesses a penalty of $50 for each incidence of a false statement that results in a fraudulent overpayment).

> **ETA 227 Overpayment Detection and Recovery Activities**

Note: State laws govern the disposition of penalty/interest that were <u>not</u> paid from the UI Trust Fund but were collected in conjunction with overpayments of state UI benefits. However, such penalty/interest collected from overpaid Federal claims (UCFE, UCX) <u>must</u> be deposited into the fund from which the benefits were paid, even though the penalty/interest did not emanate from the UI Trust Fund. Collection of such penalty/interest is reportable on the ETA-191, Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers.

17. <u>Receivables Removed</u>. Receivables for which the prospects of collection are unlikely. Not all states have law provisions that permit write-off of overpayments, and therefore, over the years these states have accumulated very large dollar amounts of receivables on their books, even though it will be impossible to recover much of the total. This has created an administrative burden to maintain these records. It has also distorted the amount of overpayments that are shown as collectible, both at the state and national levels.

    Formerly, an "allowance for doubtful accounts" had been created for state agencies to enter an amount of receivables for which the prospects of collection were improbable. This item revises "allowance for doubtful accounts" by specifying that receivables will be removed from the report after two years unless recovery is in progress, i.e., currently being offset from a benefit claim, installment repayments in progress, legal/civil action in progress, etc.

18. <u>Recovered for Other States</u>. Overpayments, including penalty and/or interest, recovered for and transferred to another state.

19. <u>Reversals</u>. Those overpayments that result from redeterminations or appeal decisions that reverse or overturn earlier determinations under which benefits were paid.

20. <u>Special Project</u>. This category is reserved for special detection methods/projects using new methods or technologies.

21. <u>State Income Tax Offset</u>. Money from a state income tax refund that is withheld from a claimant by the state taxing authority and transferred to the state agency to repay a benefit overpayment.

22. <u>UCFE/UCX</u>. Claims under the unemployment compensation federal programs for federal employees (UCFE) and/or ex-servicemembers (UCX), including state additional benefits and Federal-State extended benefits.

23. <u>UI</u>. Claims under the regular state unemployment insurance benefits involving state unemployment insurance funds, including State additional benefits and Federal-State extended benefits.

24. <u>Wage/Benefit Crossmatch</u>. Comparison of state agency benefit payment records with wage records created from quarterly reports submitted by employers to determine if the benefits were overpaid due to failure to report earnings. This definition includes the "Model Crossmatch System," any enhancements to this Model system, or any similar system developed/purchased by a state agency.

25. <u>Waiver</u>. A nonfraud overpayment for which the state agency, in accordance with state law, officially relinquishes the obligation of the claimant to repay. Usually, this is authorized when the overpayment was not the fault of the claimant and requiring repayment would be against equity and good conscience or would otherwise defeat the purpose of the UI law.

26. <u>Write-Offs</u>. An amount of overpayment not subject to further recovery because of a state law provision authorizing cancellation of the overpayment. Usually, write-offs are applied after the statute of limitations expires, bankruptcy has been approved by a court, or the claimant has died.

F. Item by Item Instructions

Reporting instructions for specific items are given only as necessary to supplement headings on the form and the definitions provided in Section E of these instructions.

1. <u>Section A. Overpayments Established -- Causes</u>. Overpayments established are classified into two main categories – fraud and nonfraud, with penalty shown separately. Nonfraud overpayments are broken out into subcategories.

   a. <u>Line 101, Fraud - Total</u>. Enter the totals for all overpayments classified as fraud, including those reported on line 102 below.

   b. <u>Line 102, Multi Claimant Schemes</u>. Report those cases and dollars included in line 101 that involved multi-claimant schemes detected in any

manner, i.e., through a fictitious employer detection system, tips/leads, audits conducted for other purposes, etc.

c.   Line 103, Nonfraud - Total. Enter the totals for all overpayments classified as nonfraud, i.e., all items reported on lines 104-108. For overpayments that can be traced to one or more sources of error; i.e., state agency, employer, or claimant, count only once under the primary cause of the error.

d.   Line 108, Other. Enter all nonfraud overpayments not included on lines 104, 105, 106, or 107.

e.   Line 109, Penalty. Enter the dollar amounts of benefits properly paid that were retroactively included in a penalty assessed for a fraudulent overpayment of another week(s) and are, therefore, subject to recoupment and/or benefits that were claimed and reduced because of a penalty applied to future weeks. (Refer to definition of "Penalty" in Section E.)

f.   Line 110, Total - Fraud, Nonfraud, and Penalty. Sum the totals for lines 101, 103, and 109.

2.   Section B. Overpayments Established -- Methods of Detection. Note: penalty (reported on Section A, line 109) is not applicable and is not reported in Section B.

a.   Column (6), Number of Cases Investigated. For lines 202-204, enter the number of cases investigated to conclusion. Example: during the crossmatch process, a state agency produces a printout identifying all claimants with wages in the quarter. After the printout is screened, requests are sent to employers to ascertain which weeks were worked. If employer replies indicate that there is overlap with the weeks for which benefits were paid, claims are investigated to determine if they were overpaid. The number of such investigations during the quarter is reported in column (6).

For line 205, enter the number of schemes that were detected and for which figures are reported in columns (7) and (8). Note: only report the count for a scheme during the quarter in which it is first detected, i.e., if additional cases/dollars are detected during the quarter for a scheme reported in column (6) for a previous quarter, do not enter a count for that scheme in the current quarter.

    b.   <u>Line 201, Controllable - Total</u>. Enter the total of all controllable cases and dollars reported on lines 202-207.

    3.   <u>Line 205, Multi-Claimant Scheme Systems</u>. Only enter the figures for the multi-claimant schemes detected through proactive, systematic processes designed for this purpose. (Refer to the definition in section E above.)

    4.   <u>Line 206, Special Project</u>. This line is reserved for special detection methods/projects using new methods or technologies.

    5.   <u>Line 207, Other</u>. All other controllable detection methods not included on lines 202-206 above. Examples: verification of low earnings, verification of return-to-work, SAVE, workers compensation crossmatch, etc.

    6.   <u>Line 209, Total - Controllable and Noncontrollable</u>. Enter the totals for lines 201 plus 208.

3.   <u>Section C. Recovery/Reconciliation</u>. In this section of the report, penalty (as reported on line 109 of section A) is to be included as Nonfraud, columns 13 and 14, as appropriate.

For recoveries, waivers, and write-offs, enter the amounts applicable during the quarter, regardless of when overpayments were established. Any repayment received from a claimant that is refunded during the quarter because of a redetermination, etc., should be subtracted from the amount shown if the original amount had already been entered.

    a.   <u>Line 301, Outstanding at the Beginning of Period</u>. Enter amounts of overpayments outstanding at the beginning of this report period. The amounts entered will always be the same as the amounts outstanding at the end of the preceding report period – line 313.

    b.   <u>Line 302, Recovered - Total</u>. Enter the amounts of all overpayments recovered. The amounts will be equal to the totals of lines 303-307.

    c.   <u>Line 303, Cash</u>. Enter the amounts of all cash repayments made by the claimant to the state agency, i.e., currency, check, money order, etc. Do not include money received via a third party, i.e., liens, garnishments, etc., that are included in line 307.

d. Line 304, Benefit Offset. Enter the amounts of all dollars recovered through UI benefit offset during the quarter from benefits otherwise payable.

5. Line 305, State Income Tax Offset. Enter the amounts withheld from claimants by the state taxing authority and transferred to the state agency during the quarter to repay benefit overpayments.

6. Line 306, By Other States. Enter the amounts recovered by other state agencies under the CWC requirements or voluntarily, including IRORA, and transferred to the state during the quarter.

7. Line 307, Other. Recovery of benefit overpayments from sources not listed on lines 303-306 above, e.g., other types of offsets (disability insurance, workers compensation), court actions (civil, criminal), outsourcing (collection by other components of the state government or by private collection agencies).

8. Line 308, Waived. Enter the overpayment recoveries waived under state law during the report period. Include only overpayments reported in Section A, either for the current quarter or a previous quarter. Do not include overpayments that the state agency no longer has the authority to recover because of expired statute of limitations (write-offs).

i. Line 309, Overpayments Written-Off. Enter the amounts of all overpayments written-off under the state law during the report period.

j. Line 310, Overpayments - Additions. Enter the dollar amounts of overpayments adjusted upward which have been included in Section A either for this report or any prior report period. Such adjustments may be the result of redeterminations or appeal decisions that increase the amount of overpayments previously reported. If overpayments were recovered during this report period after they had been removed from the reporting system during a previous report period (i.e., reported on line 312 – Receivables Removed at End of Period), the amounts recovered are to be entered here in order to reinstate the overpayment and reflect an accurate ending balance for the period on line 313.

k. Line 311, Overpayment - Subtractions. Enter the dollar amounts of overpayments adjusted downward which have been included in Section A for this report or any prior report period. Such adjustments are usually the

result of redeterminations or appeals decisions that decrease the amount in part or in total of overpayments previously reported.

l.   Line 312, Receivables Removed at End of Period. Enter dollar amounts included on line 301 (Outstanding at Beginning of Period) that have been reported in Section E, line 506 (dollar amounts receivable 451 days or more) each of the last three report periods, unless recovery is in progress. This reporting procedure applies only to the ETA 227 Report; it does not effect state accounting practices. Note: See instructions for line 310 (Overpayments – Additions) regarding reinstatement of amounts removed during a previous report period.

m.   Line 313, Outstanding at the End of Period. Calculate the dollars outstanding as follows:

Column 11. (1) Add lines 301 and 310 to line 101, column 4. (2) Add lines 302, 309, 311, and 312. (3) Subtract (2) from (1).

Column 12. (1) Add lines 301 and 310 to line 101, column 5. (2) Add lines 302, 309, 311, and 312. (3) Subtract (2) from (1).

Column 13. (1) Add lines 301 and 310 to line 103 and 109, column 4. (2) Add lines 302, 308, 309, 311, and 312. (3) Subtract (2) from (1).

Column 14. (1) Add lines 301 and 310 to line 103 and 109, column 5. (2) Add lines 302, 308, 309, 311, and 312. (3) Subtract (2) from (1).

n.   Line 321, Recovered for Other States. Enter the amounts recovered by the state for other state agencies under the CWC requirements or voluntarily, including IRORA, and transferred out during the quarter. Include penalty/interest. Note: figures on this line are not included in the calculations for line 313.

4.   Section D. Criminal/Civil Actions. Report on Lines 401 through 404 fraud cases referred to state/local/federal prosecuting authorities. Report in Column 17 all prosecutions referred to the U.S. Department of Justice, including those referred by the U.S. Department of Labor's Office of the Inspector General (OIG).

a.   Line 403, Number Cases Prosecution Refused. Include as refusals those cases that were accepted by prosecuting authorities but were not completed before the statute of limitations expired.

      b.   <u>Line 404, Number Convictions Obtained</u>. Count as convictions such court imposed actions as Probation Before Judgment, Pre-Trial Diversion Agreement, Suspended Imposition, or similar deferred sentencing programs.

      c.   <u>Line 405, Number Cases Referred for Civil Action</u>. Enter the number of cases referred to state/local courts in order to obtain a formal judgment for collection of an outstanding overpayment, e.g., liens, levies, garnishment of wages.

5.   <u>Section E. Aging of Benefit Overpayment Accounts</u>. The aging schedule separates overpayments Outstanding at End of Period on line 313 by the amount in each age category.   The age of an overpayment amount is determined from the date the overpayment was established. For purposes of this report, the date an overpayment is established is the date the overpayment determination was issued.   The amount to be reported for each benefit overpayment account should reflect the outstanding balance (accounts receivable) at the close of business on the last day of the report period. The sum of Total Accounts Receivable (line 507) must equal the sum of Outstanding at End of Period (line 313).

The amount of overpayments outstanding in each age category under this section is <u>not</u> a cumulative amount from quarter to quarter. Dollar amounts of overpayment accounts should be reported only once on lines 501-505 for any single reporting period. On each subsequent report, the dollar amount of any remaining balance will move to the next older aging category until it reaches line 506 when it may be reported for three report periods before being removed. For example, an overpayment of $100 was established and became final on January 18, 2002. If a repayment of $50 was made on August 5, 2002 and no further repayment is made, the amount of such overpayment would be reported as follows:

Report Period	Category	Line	$ Report
03/31/2002	90 days or less	501	$100
06/30/2002	91-180 days	502	$100
09/30/2002	181-270 days	503	$50
12/31/2002	271-360 days	504	$50
03/31/2003	361-450 days	505	$50

ETA 227 Overpayment Detection and Recovery Activities

06/30/2003	451 days or more	506	$50
09/30/2003	451 days or more	506	$50
12/31/2003	451 days or more	506	$50
03/31/2004	451 days or more	506	---

6.   <u>Comments</u>. Explain significant variations from the norm.